

June 7, 1955

NEW HAMPSHIRE LAW LIBRARY

SEP 22 1998

CONCORD, N.H.

Honorable James L. Mahony
Seat 11, Division 4
House of Representatives
Concord, New Hampshire

Dear Jim:

As originally drafted, House Bill No. 373 provided that there should be taxed as personal property:

"Advertising billboards, display boards, and signs having display surface exceeding twenty square feet, erected for the purpose of public display and advertising purposes."

The bill was amended, as appears in the Journal of the House for Wednesday, June 1, page 13:

"Advertising billboards, display boards and signs erected for the purpose of public display and advertising, except those attached to a building, taxed on a linear foot basis."

In my opinion this would include signs on trucks. The language is too clear to permit any other interpretation.

Sincerely,

Louis C. Wyman
Attorney General

w/d